

INDIANA TAX COURT

Cases Transmitted

Week of 1/14/13

Name: Covance Laboratories Inc. v. Ind. Dept. of State Revenue

Case No. 49T10-1301-TA-4

Date Filed: 1/15/13

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Type of Tax: Sales & Use – Taxpayer challenges whether its purchases of items such as of laboratory freezers/equipment/software, medical specimen equipment/chemicals, research animals, and utilities are exempt from tax pursuant to research/development exemption of Indiana Code § 6-2.5-5-40 and the exemption for utilities contained in Indiana Code § 6-2.5-5-5.1.